NOTICE OF SEALED BID SALE ON MAY 18, 2007 OF TAX-DEFAULTED PROPERTY FOR DELINQUENT TAXES

(Revenue and Taxation Code Sections 3692 and 3702)

On December 5, 2006, I, Frank L. Freitas, San Luis Obispo County Tax Collector, was authorized by the Board of Supervisors of San Luis Obispo County, California, to conduct a Sealed Bid sale of properties that have had delinquent taxes for five years or more, but are not useable due to their size, location or other conditions. The tax-defaulted properties listed below are subject to the Tax Collector's Power to Sell. Owners of property that is contiguous to the listed properties qualify as eligible bidders. Notice of the Sealed Bid Sale has been given to the California State Controller.

I will publicly open the sealed bids submitted and sell the properties at 3:00 p.m. on Friday, May 18, 2007, in the Board Chambers on the first floor of the County Government Center, at 1055 Monterey Street, San Luis Obispo, California. The properties will be sold to the highest bidder among the eligible bidders, for not less than the minimum bid as shown on this notice.

The right of redemption will cease at 5:00 p.m. on Thursday, May 17, 2007. Properties that are redeemed (taxes paid) by May 17, 2007, at 5:00 p.m. will not be sold. Properties not redeemed by that time will be offered for sale. If a parcel is not sold at the Sealed Bid sale, the right of redemption re-instates up until the close of business on the last day prior to the next separative responding to the contract of the right of the

If the properties are sold, parties of interest, as defined in California Revenue and Taxation Code Section 4675, have a right to file a claim with the County for any excess proceeds from the sale. Excess proceeds are the amount of the highest bid in excess of \$150 after the liens and costs of the sale are paid from the sale price. Notice will be given to parties of interest, pursuant to law, if excess proceeds result from the sale.

If the parcels are offered once with no resulting sale at the initial minimum bid, the Tax Collector may re-offer those parcels at an adjusted minimum bid within 90 days of the sale date with notice to any new parties of interest. If a property is re-offered, the adjusted minimum bid for this sale will be \$500.00. If a parcel is not sold at the auction, it may be offered at the next scheduled tax sale if the taxes remain unpaid.

Additional information about the Sealed Bid sale may be obtained by contacting the Redemption Division of the Tax Collector's Office at 1055 Monterey St., Room D-290, County Government Center, San Luis Obispo, CA 93408, or by calling the Redemption Division at (805) 781-5836.

Assessment Numbering System Explanation

The Assessor's assessment number, when used to describe property in this list, refers to the Assessor's map book, the map page, the block on the map (if applicable), and to the individual parcel number on the map page or in the block. The Assessor's parcel maps and further explanation of the assessment numbering system are available in the Assessor's Office, 1055 Monterey St., Room D-360, County Government Center, San Luis Obispo.

The properties that are the subject of this notice are situated in San Luis Obispo County, California. The following is a list of properties that were approved by the Board of Supervisors for sale at this Sealed Bid sale.

Assessment	Assessee	Min. Bid
022,271,041	ATTERBURY JULIE M HEIRS OF	\$500.00
024,273,017	REPUBLIC INVESTMENTS INC A CA CORP	\$500.00
070,171,073	FRAGA ALICE ETAL	\$1,600.00
095,131,002	BIRKENSTOCK EF	\$500.00
096,151,007	HOLMQUIST EARL W	\$500.00
096,151,008	HOLMQUIST EARL W	\$500.00
096,181,010	HEIM LILLIAN G ETAL	\$500.00
096,231,076	COTTON VEDA HEIRS OF	\$600.00
096,281,034	BURKMAN MARGARET	\$600.00

I certify under penalty of perjury that the foregoing is true and correct. Executed at San Luis Obispo, San Luis Obispo County, California, on April 12, 2007.

/s/ Frank L. Freitas, CPA, San Luis Obispo County Tax Collector Published in the Tribune on April 12, April 19, and April 26, 2007.